FORM D

Name of Offering

Type of Filing:

Common Stock, par value \$.001 Filing Under (Check box(es) that apply:



X New Filing

U.S. SECURITIES AND EXCHANGE COMMISSION Washington, D. C. 20549

FORM D

NOTICE OF SALE OF SECURITIES PURSUANT TO REGULATION D, SECTION 4(6), AND/OR UNIFORM LIMITED OFFERING EXEMPTION

Rule 505

Rule 506

check if this is an amendment and name has changed, and indicate change.)

Amendment

Rule 504

and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

1 1	·	
	SEC USE ONLY	
Prefix	Seri	al
	DATE RECEIVED	
	1 1	

	TO THEOR. VOL
A. BASIC IDENTIFICAT 1. Enter the information requested about the issuer Name of Issuer (check if this is an amendment and name has changed, and in Advanced Back Technologies, Inc.	dicate change.)
Address of Executives Offices (Number and Street, City, State, Zip Code) 227 Jackson Avenue, Syosset, NY 11791	Telephone Number (Including Area Code) (516) 364-1717
Address of Principal Business Operations (Number and Street, City, State, Zip Code) (if different from Executive Offices)	Telephone Number (Including Area Code)
Brief Description of Business: Advanced Back Technologies, Inc. is in the business of design, manufacture and marketing of pain.	innovative powered decompression tables for the treatment of low ack
Type of Business Organization X Corporation limited partnership, already formed business trust limited partnership, to be formed	other (please specify) FEB 0 7 2007 THOMSON
Actual or Estimated Date of Incorporation or Organization: Month Year	
GENERAL INSTRUCTIONS Federal: Who must File: All issuers making an offering of securities in reliance on an exemption under Regulation D. When to File: A notice must be filed no later than 15 days after the first sale of securities in the offering, a carlier of the date it is received by the SEC at the address given below, or, if received at that address after the mail to that address. Where to File: U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549. Copies Required: Five (5) copies of this notice must be filed with the SEC, one of which must be manually select typed or printed signatures. Information Required: A new filing must contain all information requested. Amendments need only report the	or Section 4(6), 17 CFR 230.501 et seq. Or 15 U.S.C. 77d(6). A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the he date on which it is due, on the date it was mailed by United States registered or certified signed. Any copies not manually signed must be photocopies of the manually signed copy or

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice constitutes a part of this notice and must be completed.

ATTENTION

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption unless such exemption is predicated on the filing of a federal notice.

Filing Fees: There is no federal filing fee.

A. BAS	IC IDENTIFICATION DA	ATA	, 100 A
Each promoter of the issuer, if the issuer has been organized within the Each beneficial owner having the power to vote or dispose, or direct the Each executive officer and director of corporate issuers and of corporate Each general and managing partner of partnership issuers. Check Box(es) that Apply: Promoter X Beneficial Owner	ne vote or disposition of 10%	rtners of partnership	
Full Name (Last name first, if individual)	·		
Dr. David F. Cuccia			
Business or Residence Address (Number and Street, City, State, Zip Code)			
227 Jackson Avenue, Syosset, New York 11791			
Check Box(es) that Apply: Promoter Beneficial Owner	Executive Officer	Director	General and/or
C 11 N (C 10) C 1 1	· · · · · · · · · · · · · · · · · · ·		Managing Partner
Full Name (Last name first, if individual)			
Business or Residence Address (Number and Street, City, State, Zip Code)		-	
Check Box(es) that Apply: Promoter Beneficial Owner	Executive Officer	Director	General and/or
Business or Residence Address (Number and Street, City, State, Zip Code)		 -	
Check Box(es) that Apply: Promoter Beneficial Owner	Executive Officer	Director	General and/or
			Managing Partner
Full Name (Last name first, if individual)			
Business or Residence Address (Number and Street, City, State, Zip Code)			
Check Box(es) that Apply: Promoter Beneficial Owner	Executive Office	r Director	General and/or Managing Partner
Full Name (Last name first, if individual)			
Business or Residence Address (Number and Street, City, State, Zip Code)			

	,				В.	INFORMA	TION ABO	UT OFFER	ING			
1. Has th	e issuer sold	, or does the					this offering					'es No X
2. What	s the minim	um investme	nt that will b	e accepted fi	om any indi	vidual?					<u>\$</u>	n/a
3. Does t	he offering p	permit joint o	wnership of	a single unit	?						<u>Y</u>	Ves No
remun persor than f dealer	eration for s or agent of we (5) perso only.	olicitation of a broker or c	purchasers lealer registe d are associa	in connection red with the	n with sales of SEC and/or	of securities with a state	given, directi inthe offerin or states, list , you may se	g. If a perso the names o	n to be listed f the broker	l in an assoc or dealer. If	iated more	
Business	or Residenc	e Address (N	lumber and	Street, City,	State, Zip Co	ode)						
Name of	Associated 1	Broker or De	aler					,				
		on Listed has es" or check			olicit Purcha	sers						All States
[AL] [IL] [MT] RI]	[AK] [IN] [NE] [SC]	[AZ] [IA] [NV] [SD]	[AR] [KS] [NH] [TN]	[CA] [KY] [NJ] [TX]	[CO] [LA} [NM] [UT]	[CT] [ME] [NY] [VT]	[DE] [MD] [NC] [VA]	[DC] [MA] [ND] [WA]	[FL] [M1] [OH] [WV]	{GA} [MN] [OK] [WI]	[HI] [MS] [OR] [WY]	[ID] [MO] [PA] [PR]
		e first, if ind		. [177]	[0.]					[]	11	
Business	or Residence	e Address (N	lumber and	Street, City,	State, Zip Co	ode)				<u></u>		····
Name of	Associated	Broker or De	aler									
		on Listed has es" or check			olicit Purcha	sers						All States
[AL] [IL] [MT] [RI]	[AK] [IN] [NE] [SC]	[AZ] [IA] [NV] [SD] e first, if ind	[AR] [KS] [NH] [TN]	[CA] [KY] [NJ] [TX]	[CO] [LA] [NM] [UT]	[CT] [ME] [NY] [VT]	[DE] [MD] [NC] [VA]	[DC] [MA] [ND] [WA]	[FL] [MI] [OH] [WV]	[GA] [MN] [OK] [WI]	(HI) {MS} [OR} [WY]	[ID] [MO] [PA] [PR]
			· · · · · · · · · · · · · · · · · · ·									
Business	or Residence	e Address (N	lumber and	Street, City,	State, Zip Co	ode)						
Name of	Associated	Broker or De	aler									
		on Listed has es" or check			olicit Purcha	sers						All States
[AL] [IL] [MT]	[AK] [IN] [NE]	[AZ] [IA] [NV]	[AR] [KS] [NH]	[CA] [KY] [NJ]	[CO] [LA] [NM]	[CT] [ME] [NY]	[DE] [MD] [NC]	[DC] [MA] [ND]	[FL] [MI] [OH]	[GA] [MN] [OK]	[HI] [MS] [OR]	[ID] [MO] [PA] [PR]

[TX] [UT] [VT] [VA] [WA] [WV] [V (Use blank sheet, or copy and use additional copies of this sheet, as necessary)

1. Enter the aggregate offering price of securities, included in this offering and the total amount already Sold. Enter "0" if answer is "none" or "zero." If the transaction is an exchange offering, check this box and indicate in the columns below the amounts of the securities offered for exchange and alrady exchanged. Amount Already Aggregate Type of Security Offering Price Sold Debt \$911,380 Preferred X Common Convertible Securities (including warrants) Partnership Interests..... Other (Specify..... Total \$1,000,000 **\$**911,380 Answer also in Appendix, Column 3, if filing under ULOE. 2. Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero." Aggregate Number Dollar Amount Investors of Purchases • Rule 504 Offering Accredited Investors. \$911,380 Non-accredited Investors. \$0 Total (for filings under Rule 504 only) Answer also in Appendix, Column 4, if filing under ULOE. 3. If this filing is for an offering under Rule 504 or 505, enter the information requestedor all securities sold by the issuer, to date, in offerings of the types Indicated, in the twelve (12) months prior to the first sale of securities in this offering, classify securities by type in Part C Question 1. Type of Dollar Amount Type of Offering Security Sold *Rule 504 Offering Rule 505 Common Stock \$911,380 4. a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the issuer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate. Transfer Agent's Fees..... Printing and Engraving Costs..... \$10,000 Legal Fees (estimated)..... Accounting Fees (estimated)..... Engineering Fees Sales Commissions (specify finders' fees separately)...... Other Expenses; Miscellaneous Expenses \$10,000 Total

C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

•	ı	
b .	Enter the difference between the aggregate offering price given in response to Part C Question 1 and total expenses furnished in	 -

C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

b. Enter the difference between the aggregate offering price given in response to Part C- Question 1 and total expenses furnished in response to Part C - Question 4 a. This difference is the "adjusted gross proceeds to the issuer."

\$990,000

5. Indicate below the amount of the adjusted gross proceeds to the issuer used or proposed to be used for each of the purposes shown. If the amount for any purpose is not known, furnish an estimate and check the box to the left of the estimate. The total of the payments listed must equal the adjusted gross proceeds to the issuer set forth in response to Part C - Question 4 b above.

Payments to

	Officers, Directors & Affiliates	Payments To Others
Salaries and fees	<u>\$</u> [\$
Purchase of real estate	\$[\$
Purchase, rental or leasing and installation of machinery and equipment	<u>\$</u> [\$
Construction or leasing of plant buildings and facilities	<u>\$</u> [s
Acquisition of other businesses and/or technology	<u>\$</u> [\$
Repayment of indebtedness	<u>\$</u> [\$
Working capitalX	\$990,000 [s
Other (specify)*	<u>\$</u> [\$
Column TotalsX	\$990,000	\$
Total Payments Listed (column totals added)X	\$990,000	\$

D. FEDERAL SIGNATURE

The issuer has duly caused this notice to be signed by the undersigned duly authorized person. If this notice is filed under Rule 505, the following signature constitutes an undertaking by the issuer to furnish to the U.S. Securities and Exchange Commission, upon written request of its staff, the information furnished by the issuer to any non-accredited investor pursuant to paragraph (bX2) of Rule 502.

Issuer (Print or Type)	Signature	Date
Advanced Back Technologies, Inc.	Dand J. Cuccia	11-28-06
Name of Signer (Print or Type) Dr. David F. Cuccia	Title of Signer (Print or Type) President	

ATTENTION

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001.)

*		E. STATE SIGNATURE	
1. Is	s any party described in 17 CFR 230.262 presently	subject to any of the disqualification provisions of such rule?	Yes No X
2.	The undersigned issuer hereby undertakes to furnish to a by state law.	ny state administrator of any state in which this notice is filed, a notice on Form	D (17) CFR 239.500) at such times as required
3.	The undersigned issuer hereby undertakes to furnish to a	ny state administrators, upon written request, information furnished by the issue	r to offerees.
4.	The undersigned issuer represents that the issuer is famil this notice is filed and understands that the issuer claimi	ar with the conditions that must be satisfied to be entitled to the Uniform limiting the availability of this exemption has the burden of establishing that these co	ed Offering Exemption (ULOE) of the state in which nditions have been satisfied.
The iss	uer has read this notification and knows the contents to be t	ue and has duly caused this notice to be signed on its behalf of the undersigned	duly authorized persons.
	Print or Type) ed Back Technologies, Inc.	Danil F. Cuccin	11- 28- 06
	f Signer (Print or Type) rid F. Cuccia	Title of Signer (Print or Type) President	

Print the name and title of the signing representative under his signature for the state portion of this form. One copy of every notice on Form D must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

APPENDIX

1	2 3				5				
	to non- investo	d to sell accredited ors in State B-Item 1)	Type of security and aggregate offering price offered in state (Part C-Item 1)		Type of investor and amount purchased in State (Part C-Item 2)			Disqualification under State ULOE (if yes, attach explanation of waiver granted (Part E-Item 1)	
State	Yes	No	Common Stock	Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
AL									
AK									
AZ									
AR									
CA									
CO									
СТ									
DE									
DC									
FL		X	7,378	3	\$9,500	-0-	-0-		X
GA		X	33,268	4	\$35,000	-0-	-0-		X
HI									
ID									
IL									
IN									
IA							:		
KS									
KY									
LA							•		
ME									
MD									
MA									
MI									
MN									
MS									
МО									

APPENDIX

1	2 3				4				
,	to non- investo	nd to sell accredited ors in State B-Item 1)	Type of security and aggregate offering price offered in state (Part C-Item 1)		Type of investor and amount purchased in State (Part C-Item 2)			Disqualification under State ULOE (if yes, attach explanation of waiver granted (Part E-Item 1)	
State	Yes	No	Common Stock	Number of Accredited Investors	Accredited Non-Accredited				No
MT									
NE									
NV									
NH									
NJ		X	2,429	2	\$7,000	-0-	-0-		X
NM									
NY		X	469,343	98	\$839,880	-0-	-0-		X
NC		X	5,000	1	\$10,000	-0-	-0-		X
ND									
ОН									
OK						,			
OR									
PA									
RI									
SC		X	10,256	1	\$10,000	-0-	-0-		X
SD									
TN									
TX									
UT									
VT									
VA				<u> </u>					
WA									
WV	 								
WI									
WY		 			 			1	
PR	<u> </u>								

